IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.477 OF 2004.
IN
INCOME TAX APPEAL (L) NO.169 OF 2004

The Commissioner of Income Tax ..Applicant
Vs.
Shri.Navin R.Kamani ..Respondent

Mr.R.G.Bhat, A.G.P. for the Applicant.
Ms.Beena Pillai i/b. D.M.Harish & Co. for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.
DATE : 24TH APRIL, 2007

P.C.

. Heard the learned Counsel for the parties. By way of the present Notice of Motion, the Applicant is seeking condonation of delay in filing the above Appeal. Perused the Notice of Motion and the affidavit in support thereof. The only bereft reasons have been given stating that the department was undergoing the work of major restructuring and case records were being transferred from one charge to another. The learned Counsel for the Applicant fairly concedes that the restructuring work took place in the year 2001 and the present Appeal has been lodged on 12/02/2004. Under these facts and circumstances, we are not inclined to use our discretion to condone the delay of 478 days in filing the above Appeal. Hence, we dismiss the Notice of Motion.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**